

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA**

In Re: Ohio Valley University

Bk. No.: 22-00056

Debtor.

**TRUSTEE'S APPLICATION TO PAY ACCOUNTANT'S FEES**

The Trustee, Thomas H. Fluharty, makes this final application to pay accountant's fees and in support thereof states as follows:

1. The debtor filed its voluntary chapter 7 bankruptcy on February 17, 2022. The undersigned was appointed trustee on February 17, 2022.
2. The Trustee filed a motion to employ the firm of Smith, Elliott, Kearns & Company, LLC., on June 9, 2022. The Trustee was in need of employing an accountant to prepare and file state and federal tax returns for the Estate. The Trustee's motion was granted and the Court entered an order on June 24, 2022.
3. The Trustee hereby requests approval to pay the sum of \$3,565.60 to Smith, Elliott, Kearns & Company, LLC.

**WHEREFORE**, the Trustee requests the Court to authorize the Trustee to pay the fees of the accountant and grant such other relief that is just and proper.

Submitted by:

/s/ Thomas H. Fluharty  
Thomas H. Fluharty, Trustee  
WV Bar No.: 1231  
408 Lee Avenue  
Clarksburg, WV 26301  
(304) 624-7832



19405 Emerald Square, Suite 1400  
Hagerstown, MD 21742  
301.733.5020

OHIO VALLEY UNIVERSITY  
408 LEE AVENUE  
CLARKSBURG, WV 26301

Invoice: 228501  
Date: February 9, 2024  
Due Date: March 10, 2024  
ID: 10OH200  
CRM: LANTZY, JOHN

*For professional services rendered as follows:*

Ohio Valley University Case No. 22-00056

Preparation of U.S. Corporation Income Tax Return as follows:

Preparation of the federal and state returns for the period ending June 30, 2020, 2021, 2022, 2023  
and final return ending December 31, 2023.

Date	Employee	Description	Hrs	Rate	Total
04/13/23	JPL	Determine year end, Guidestar	.70	125	87.50
06/05/23	JPL	Review taxation- loss of exemption	.80	125	100.00
12/04/23	JPL	Prepare attachments to return-events	2.10	125	262.50
01/12/23	JPL	Preparation of 505(b) letter	2.40	125	300.00
01/15/23	JPL	Preparation of returns	5.40	125	675.00
01/16/23	JPL	Preparation of returns	4.80	125	600.00
01/17/23	JPL	Preparation of returns	6.30	125	787.50
01/22/23	SKW	Process returns	1.00	65	65.00
01/23/23	JPL	Sign	.40	125	50.00
		Total	23.90		2,927.50

Computer and mailing charges 638.10

Invoice Subtotal	<u>\$3,565.60</u>
Invoice Total	<u><u>\$3,565.60</u></u>

**CERTIFICATE OF SERVICE**

I hereby certify that the foregoing **TRUSTEE'S APPLICATION TO PAY ACCOUNTANT FEES** was served upon the following individuals, at the addresses listed below, by placing a true and correct copy thereof in the United States mail, postage prepaid, this 21<sup>st</sup> day of February, 2024.

Jack P. Lantzy, CPA  
Smith, Elliott, Kearns & Co., LLC.  
19405 Emerald Square, Suite 1400  
Hagerstown, MD 41742

Electronically served on:

Martin P. Sheehan, Esquire  
[sheehanbankruptcy@wvdsi.net](mailto:sheehanbankruptcy@wvdsi.net)  
*Counsel for Debtor*

Office of the U.S. Trustee  
[ustpreion04.ct.ecf@usdoj.gov](mailto:ustpreion04.ct.ecf@usdoj.gov)

/s/ Thomas H. Fluharty  
Thomas H. Fluharty, Trustee